

# SOUTH CAROLINA STATEWIDE 5% ADMISSIONS TAX COLLECTIONS

## AUGUST BUSINESS / SEPTEMBER TAX RETURNS

Important Note: Beginning with March 2020, collections totals in admission tax reports will reflect impacts of the Covid-19 pandemic. These may include loss or displacement of revenue for taxpayers due to travel restrictions, temporary and permanent closure of businesses, cancellation or postponement of events, economic downturn and deferrals of payments by tax payers. Monthly totals may be influenced by factors that are not related to business conditions during that month, making comparisons with the same month in previous years problematic. These factors include delinquent filers, processing time at Department of Revenue, and changes in months associated with holidays or large events (e.g. Labor Day Weekend in August or September). Year over year comparisons of year-to-date totals are less susceptible to these factors and are preferable to monthly comparisons.

	Businesses <sup>1</sup>		Month			YTD Returns		Fiscal Year-To-Date		
	'20	'19	2020	2019	% Chg	'20	'19	FY2020-21	FY2019-20	% Chg
ABBEVILLE	2	1	*	*	*	3	1	*	*	*
AIKEN	18	22	\$42,223.78	\$83,452.01	-49.4%	52	65	\$182,354.88	\$270,671.70	-32.6%
ALLENDALE	0	0	*	*	*	0	2	*	*	*
ANDERSON	21	21	\$17,545.78	\$30,983.24	-43.4%	54	66	\$47,066.20	\$114,681.15	-59.0%
BAMBERG	3	2	*	*	*	7	5	*	*	*
BARNWELL	2	2	*	*	*	6	6	*	*	*
BEAUFORT	73	81	\$408,757.89	\$242,812.80	68.3%	211	248	\$1,201,892.93	\$1,030,675.23	16.6%
BERKELEY	16	17	\$56,699.28	\$49,677.61	14.1%	41	55	\$405,858.65	\$377,537.06	7.5%
CALHOUN	2	2	*	*	*	5	6	*	*	*
CHARLESTON	91	110	\$389,718.08	\$379,983.04	2.6%	265	353	\$1,139,003.97	\$1,634,356.09	-30.3%
CHEROKEE	5	5	\$4,777.05	\$11,109.68	-57.0%	14	19	*	\$41,707.23	*
CHESTER	2	3	*	*	*	6	12	*	*	*
CHESTERFIELD	7	6	\$2,938.11	\$1,891.90	55.3%	17	19	*	\$7,703.42	*
CLARENDON	3	3	*	*	*	9	10	*	*	*
COLLETON	7	8	\$11,172.41	\$3,978.86	180.8%	16	19	*	\$29,162.85	*
DARLINGTON <sup>3</sup>	7	11	\$14,583.99	\$15,046.64	*	20	35	\$41,658.53	\$59,977.01	*
DILLON	4	3	*	*	*	13	12	*	*	*
DORCHESTER	10	11	\$29,045.57	\$29,320.47	-0.9%	29	34	\$83,541.59	\$111,541.80	-25.1%
EDGEFIELD	3	3	*	*	*	7	7	*	*	*
FAIRFIELD	1	1	*	*	*	2	5	*	*	*
FLORENCE	15	19	\$12,731.84	\$20,513.79	-37.9%	41	55	\$33,228.57	\$95,281.66	-65.1%
GEORGETOWN	16	15	\$33,400.49	\$30,416.30	9.8%	47	48	\$144,095.39	\$140,376.18	2.6%
GREENVILLE	63	75	\$155,915.22	\$348,935.43	-55.3%	172	233	\$424,358.94	\$1,097,218.00	-61.3%
GREENWOOD	8	11	\$14,367.21	\$21,172.73	-32.1%	23	36	\$50,560.29	\$79,516.76	-36.4%
HAMPTON	0	0	*	*	*	1	1	*	*	*
HORRY	162	184	\$679,774.93	\$1,164,274.05	-41.6%	472	575	\$2,113,833.87	\$4,359,717.04	-51.5%
JASPER	6	5	\$5,351.37	\$5,343.41	0.1%	17	15	\$19,360.74	\$12,920.04	49.9%
KERSHAW	5	7	\$2,778.30	\$2,494.61	11.4%	14	21	*	\$9,731.67	*
LANCASTER	6	7	\$5,981.05	\$15,873.32	-62.3%	17	23	\$31,244.06	\$56,843.60	-45.0%
LAURENS	8	8	\$8,296.45	\$9,390.50	-11.7%	22	23	\$21,968.27	\$22,468.59	-2.2%
LEE	1	1	*	*	*	3	3	*	*	*
LEXINGTON	37	37	\$31,524.40	\$67,491.51	-53.3%	98	115	\$80,676.58	\$253,491.27	-68.2%
McCORMICK	3	3	*	*	*	9	9	*	*	*
MARION	2	2	*	*	*	3	6	*	*	*
MARLBORO	2	2	*	*	*	5	4	*	*	*
NEWBERRY	2	3	*	*	*	8	9	*	*	*
OCONEE	10	9	\$20,096.74	\$7,906.29	154.2%	29	31	\$45,537.03	\$58,655.23	-22.4%
ORANGEBURG	12	13	\$7,783.60	\$7,779.12	0.1%	33	37	\$28,176.66	\$22,984.04	22.6%
PICKENS	15	17	\$68,598.58	\$99,227.36	-30.9%	43	52	\$159,009.79	\$333,470.13	-52.3%
RICHLAND <sup>2</sup>	37	55	\$121,927.52	\$206,289.84	-40.9%	105	169	\$415,794.42	\$997,033.41	-58.3%
SALUDA	1	1	*	*	*	4	4	*	*	*
SPARTANBURG	35	37	\$37,335.94	\$56,660.44	-34.1%	94	114	\$106,890.59	\$217,855.37	-50.9%
SUMTER	10	10	\$7,225.17	\$5,118.54	41.2%	27	34	\$19,842.22	\$37,474.50	-47.1%
UNION	1	2	*	*	*	3	5	*	*	*
WILLIAMSBURG	1	2	*	*	*	4	6	*	*	*
YORK	21	33	\$26,433.76	\$215,531.45	-87.7%	62	91	\$85,239.25	\$792,401.00	-89.2%
OTHER	0	0	\$0.00	\$0.00	*	0	0	\$0.00	\$0.00	*
<b>STATEWIDE</b>	<b>756</b>	<b>870</b>	<b>\$2,243,355.31</b>	<b>\$3,154,530.45</b>	<b>-28.9%</b>	<b>2133</b>	<b>2698</b>	<b>\$7,023,167.73</b>	<b>\$12,340,635.97</b>	<b>-43.1%</b>

\* Due to disclosure laws, county collections with less than 5 businesses reporting are not listed but are included in the statewide totals.

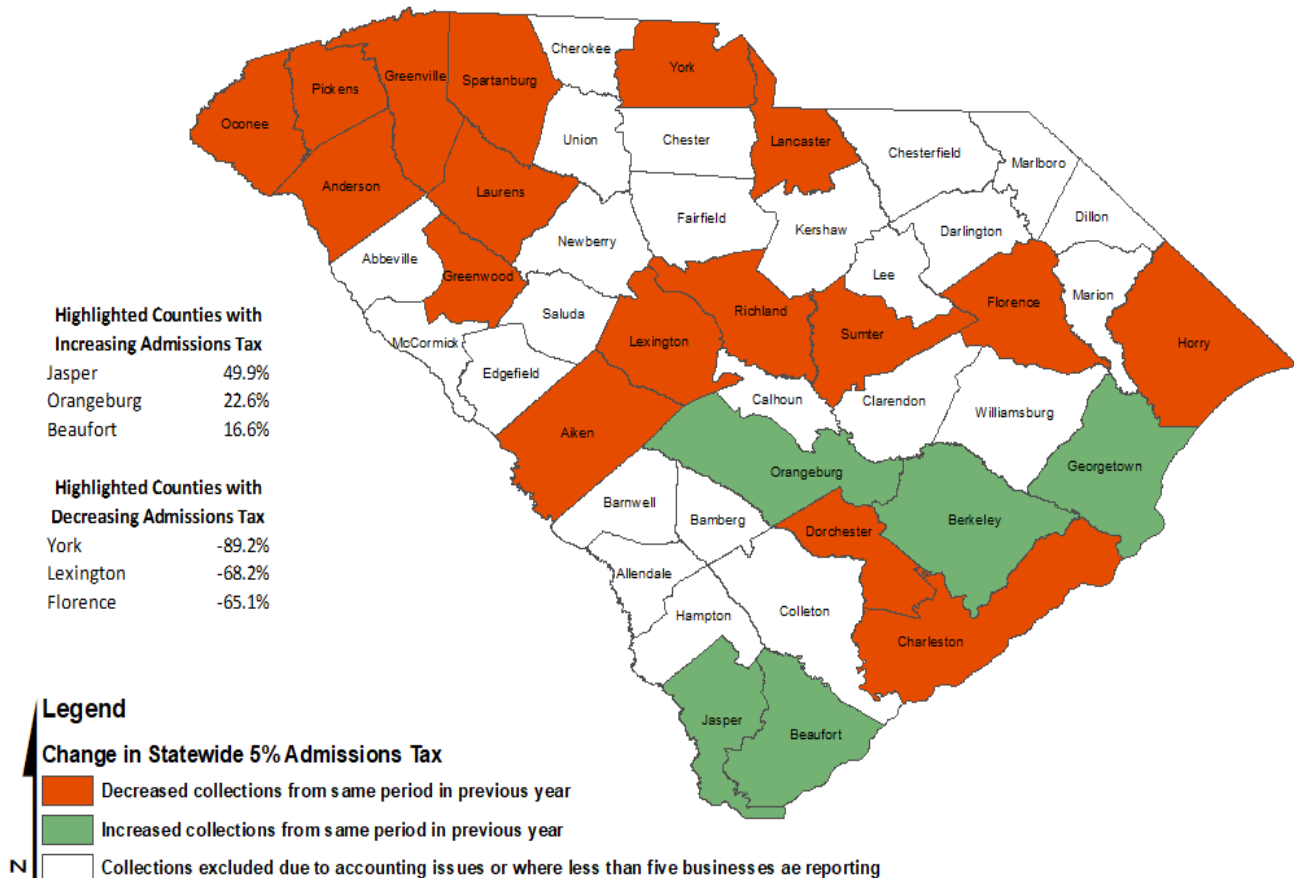
<sup>1</sup> Monthly total for **Businesses** (above) reflects the number of businesses for which DOR processed at least one return in a given month. DOR processing occasionally requires returns from one month to be processed with returns in the following month.

<sup>2</sup> All admissions taxes from SC State Parks are reported under Richland County.

<sup>3</sup> Due to annual accounting adjustments, monthly and YTD percent changes for Darlington County may not be meaningful.

## Change in Statewide 5% Admissions Tax Collections for July-September (June-August Business) FY2020-21 Compared to the Same Period in FY2019-20 by County

As noted at the top of this report, beginning with March 2020, collections totals in admissions tax will reflect impacts of the COVID-19 pandemic.



Source: South Carolina Department of Revenue